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I hereby certify that the following correspondence is being deposited with the United States Postal Service with sufficient postage as first class mail in an envelope addressed to: Commissioner of Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on the below date:

February 1, 2005

Date

Cathy Pittman

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: James McCoy

Serial No.: 09/785,010

Group Art Unit: 3621

Filed: February 16, 2001

Examiner: John W. Hayes

Title: EFFICIENT INTERNET SERVICE COST RECOVERY SYSTEM AND METHOD

\* \* \*

**ASSOCIATE POWER OF ATTORNEY**

Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Sir:

In the above-identified patent application, I hereby grant an associate power of attorney to Kieun Sung, Reg. No. 48,639, of DLA Piper Rudnick Gray Cary US LLP to prosecute the application.

The Commissioner is hereby authorized charge any fee for this document, or credit any overpayments to Deposit Account No. 07-1896.

Respectfully submitted,

DLA PIPER RUDNICK GRAY CARY US LLP

Dated: February 1, 2005

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